

OGC HAS REVIEWED.

~~SECRET~~

June 1951

MEMORANDUM FOR THE FILES

SUBJECT: 1 [REDACTED]

25X1A

1. Subject requested advice regarding the possibility of a credit or reduction in his U. S. Federal income taxes as the result of payment of [REDACTED] income tax.

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2. He was advised that the [REDACTED] income tax is acceptable as a credit against his U. S. taxes since it is "in the nature of an income tax". (See 513 CCH par. 962.235)

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3. At the present time this office could not advise him of the residence requirements for the payment of [REDACTED] taxes.

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[REDACTED]
Office of General Counsel

OGC/CWP:mkm

Distribution:

Orig - Spec Tax File - Misc.

1 - Chrono.

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